



JOHN NAIMO
ACTING AUDITOR-CONTROLLER

COUNTY OF LOS ANGELES DEPARTMENT OF AUDITOR-CONTROLLER

KENNETH HAHN HALL OF ADMINISTRATION
500 WEST TEMPLE STREET, ROOM 525
LOS ANGELES, CALIFORNIA 90012-3873
PHONE: (213) 974-8301 FAX: (213) 626-5427

July 8, 2014

TO: William T Fujioka
Chief Executive Officer

FROM: John Naimo
Acting Auditor-Controller

A handwritten signature in black ink, appearing to read "John", is written over the printed name "John Naimo".

SUBJECT: **SHERIFF'S DEPARTMENT – PROVISIONAL FINANCING USES
FUNDING CLAIM REVIEW (DECEMBER 2013 THROUGH FEBRUARY
2014)**

On October 8, 2013 and January 7, 2014, as part of two separately approved Board of Supervisors (Board) motions, approximately \$33.6 million was set aside in the Provisional Financing Uses (PFU) budget for the following Fiscal Year 2013-14 Sheriff's Department (Sheriff's or Department) purchases:

- \$29.3 million to address recommendations made by the Citizens' Commission on Jail Violence (CCJV),
- \$2.1 million for an Information Technology (IT) purchase,
- \$1.6 million for the Sheriff's mobile data computers/console switch interface (MDC/CSI), and
- \$600,000 for shooting simulators.

The Board motions require the Sheriff's to submit supporting documentation for the expenditures to the Auditor-Controller (A-C) for fiscal review and validation. Once the A-C validates the expenditures, the Chief Executive Office (CEO) and the Sheriff's will submit recommendations to the Board for their consideration to transfer the funding from PFU to the Sheriff's budget.

A-C Review and Validation

For December 2013 through February 2014, the Sheriff's claimed a total of \$5,361,944 in reimbursements from the PFU budget for expenditures related to the implementation of the CCJV recommendations (Attachment II). The Sheriff's claim did not include

William T Fujioka

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reimbursement requests for IT, MDC/CSI, or shooting simulators expenditures/purchases.

Based on our review, we recommend reimbursement from the PFU budget in the amount of \$5,366,812, which is slightly more (\$4,868) than the Sheriff's claim. The amount under claimed is due to two minor calculation discrepancies. Sheriff's management agreed with the revised amount.

Our recommendation is based on our review of the supporting documentation for each project/expenditure. Specifically, our review included ensuring that CCJV salaries and employee benefits were correctly calculated, overtime was approved/supported for our selected sample, and that expenditures were attributed to the specified purpose.

As of February 28, 2014, the Sheriff's has claimed, and we have validated, approximately \$10.3 million of the \$33.6 million in PFU. Details of claimed funds we have validated to-date are included as Attachment I.

Please call me if you have any questions, or your staff may contact Robert Smythe at (213) 253-0101.

JN:AB:RS:MP

Attachments

c: John L. Scott, Sheriff
Audit Committee
Georgia Mattera, Senior Assistant CEO

**SHERIFF'S DEPARTMENT
PROVISIONAL FINANCING USES FUNDING CLAIM REVIEW
DECEMBER 2013 THROUGH FEBRUARY 2014**

BUDGETED AND VALIDATED EXPENDITURES BY CATEGORY

PROVISIONAL FINANCING USES (PFU) BUDGET	Budgeted Positions	Validated Positions (As of Feb 2014)	FY 2013-14 Budget	Amount Validated Current Claim (Dec 2013 to Feb 2014)	Amount Validated YTD (Oct 2013 to Feb 2014)	Total Remaining Balance
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Citizen's Commission on Jail Violence (CCJV) PROPOSED BUDGET BY RECOMMENDATION (ONGOING)

Salaries, Employee Benefits, and Services & Supplies						
6.05 - Supervision of Deputies	44	44	\$ 7,381,500	\$ 2,101,779	\$ 3,061,000	\$ 4,320,500
6.03 - Increase Custody Specific Training	19	19	3,230,500	1,225,163	1,509,894	1,720,606
7.08 - Custody Facility Risk Managers	6	6	978,000	371,454	561,302	416,698
7.01 - Restructure Investigation/Disciplinary System						
Internal Affairs	10	7	1,331,250	375,276	529,832	801,418
Internal Criminal Investigations	14	14	2,118,000	739,601	943,714	1,174,286
Internal Investigations	7	2	819,000	11,739	11,739	807,261
Advocacy Bureau	5	3	932,500	124,480	156,865	775,635
4.12 - Create Internal Audit and Inspections Division	23	13	3,291,000	417,320	487,999	2,803,001
7.15 - Lapel Cameras	2	-	173,250	-	-	173,250
Total CCJV Ongoing Budget	130	108	20,255,000	5,366,812	7,262,345	12,992,655

CCJV PROPOSED BUDGET BY RECOMMENDATION (ONE-TIME)

Services & Supplies						
6.05 - Supervision of Deputies	-	-	\$ 264,000	-	-	\$ 264,000
6.03 - Increase Custody Specific Training	-	-	464,000	-	-	464,000
7.08 - Custody Facility Risk Managers	-	-	36,000	-	-	36,000
7.01 - Restructure Investigation/Disciplinary System						
Internal Affairs	-	-	372,000	-	-	372,000
Internal Criminal Investigations	-	-	630,000	-	-	630,000
Internal Investigations	-	-	81,000	-	-	81,000
Advocacy Bureau	-	-	56,000	-	-	56,000
4.12 - Create Internal Audit & Inspections Division	-	-	762,000	-	-	762,000
3.08 - Information Systems Overhaul	-	-	-	-	-	-
4.11 - Facility Administration Staffing	-	-	-	-	-	-
6.07 - Expand Use of Custody Assistants	-	-	-	-	-	-
7.15 - Lapel Cameras	-	-	12,000	-	-	12,000
Fixed Assets						
3.08 - Information Systems Overhaul	-	-	1,400,000	-	-	1,400,000
7.15 - Lapel Cameras	-	-	4,965,400	-	-	4,965,400
Total CCJV One-Time Budget	-	-	9,042,400	-	-	9,042,400

TOTAL CCJV BUDGET	130	108	29,297,400	5,366,812	7,262,345	22,035,055
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ADD'L PROPOSED BUDGET (ONE-TIME)

Fixed Assets and Services & Supplies						
Information Technology - Related Expenditures	-	-	\$ 2,100,000	-	\$ 2,100,000	-
Mobile Data Computer/Console Switch Interface Project	-	-	1,600,000	-	944,298	655,702
Shooting Simulators	-	-	600,000	-	-	600,000

TOTAL ADD'L BUDGET	-	-	4,300,000	-	3,044,298	1,255,702
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FY 2013-14 TOTAL PFU BUDGET	130	108	\$ 33,597,400	\$ 5,366,812	\$ 10,306,643	\$ 23,290,757
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Footnotes

- ① While the Sheriff's indicated that they have incurred some one-time CCJV expenditures, the Department did not include these costs on either of their first two claims. Sheriff's management indicated that they plan to include all one-time CCJV costs on the last claim of the fiscal year.
- ② As indicated, the balance in PFU is approximately \$23.3 million. Based on our discussions with Sheriff's management, the Department does not plan to spend the entire remaining balance in this fiscal year. The Sheriff's indicated that they will work with the Chief Executive Office to address any portions of unclaimed PFU budget.



JOHN L. SCOTT, SHERIFF

County of Los Angeles
Sheriff's Department Headquarters
4700 Ramona Boulevard
Monterey Park, California 91754-2169



April 1, 2014

Mike Pirolo, Chief
Department of Auditor-Controller
Audit Division
World Trade Center
350 South Figueroa Street, 8th Floor
Los Angeles, California 90071

Dear Mr. Pirolo:

**REQUEST FOR REIMBURSEMENT OF EXPENDITURES INCURRED
ON BEHALF OF THE CITIZENS' COMMISSION ON JAIL VIOLENCE
DECEMBER 2013 – FEBRUARY 2014**

In compliance with the Board of Supervisors action of October 8, 2013, the Los Angeles County Sheriff's Department (Department) is seeking your fiscal review and validation of the Salary and Employee Benefit (S&EB) and overtime costs incurred during the period of December 2013 through February 2014, by Department personnel assigned to the several programs recommended by the Citizens' Commission on Jail Violence (CCJV).

To assist your review of the costs, the following documents are attached:

- Summary worksheet listing the names, monthly S&EBs, and Overtime costs for employees assigned to CCJV positions;
- Employee rosters and assignments for each CCJV program;
- Electronic Human Resource Time History report for personnel assigned to CCJV positions for a partial month, and
- Reports for overtime control numbers 909 V0647-9, 909 V0648-9, 909 V0655-9, 909 V0657-9, and 909 V0690-9.

A Tradition of Service

Mr. Pirolo

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April 1, 2014

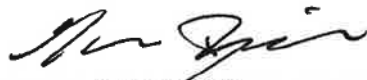
Upon concluding your review and approval of the expenditures incurred in December 2013 and continuing through February 2014, as shown on the attached documents, we request that you authorize reimbursement of \$5,361,943.66 (\$4,197,192.56 for S&EB, \$1,004,303.88 for overtime, and \$160,447.22 for an adjustment regarding partial month salaries not previously invoiced). The appropriation currently resides in the Chief Executive Office's Provisional Financing Uses budget unit.

If you have any questions, please contact Assistant Director Rick Cavataio, at (323) 526-5144.

Thank you for your cooperation.

Sincerely,

JOHN L. SCOTT, SHERIFF

A handwritten signature in black ink, appearing to read "Glen Dragovich", is positioned above the typed name.

GLEN DRAGOVICH, DIVISION DIRECTOR
ADMINISTRATIVE AND TRAINING BUREAU

Mr. Pirolo

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April 1, 2014

GD:CM:RC:CE:yc
(Administrative and Training Division – Special Accounts Unit)

Attachments

c: Rick Cavataio, Assistant Director, Financial Programs Bureau
Cynthia Evans, Manager, Special Accounts Unit
Chrono